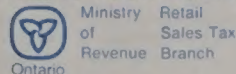


THIS IS YOUR WORKING COPY, COMPLETE AND RETAIN FOR YOUR RECORDS



# Registered Vendor — Retail Sales Tax Return

	Dollars	Cents
1 Total Sales in Ontario		0 0
2 Tax Collectable on Sales		
3 Tax on Purchases for own Consumption		
4 Sub-Total (2+3)		
5 Current Penalty (5% of 4) Maximum \$500.00		
6 Sub-Total (4+5)		
7 Compensation		
8 Sub-Total (6 + 7)		
9 Adjustment (See Back) <input type="checkbox"/> + <input type="checkbox"/> -		
10 Tax Amount paid (Net Total of 8 and 9)		

## RETURN DUE DATE

This Return covers the period

FROM

Permit Number

TO

**Certification** — To the best of my knowledge and belief the statements on both sides of the Return are certified to be correct.

Signature ..... Title .....

Date ...../...../..... Telephone (.....) .....

FOR OFFICE USE ONLY

PDC

DO

FC

CI

NS

DO NOT WRITE OR STAMP BELOW THIS LINE

## Adjustment Calculation:

+ = Additional Tax  
- = Tax Reduction

	Reference Number	Amount	Dollars	Cents
Assessments (+)		} + OR -		
Credit Notes (-)				

Other Adjustments include:

- ☐ Errors made on previous Returns
- ☐ Compensation Adjustment
- ☐ Any other Adjustment

Details	Check One	
Other Adjustments	<input type="checkbox"/> + <input type="checkbox"/> -	
<b>Net Adjustment</b>	<input type="checkbox"/> + <input type="checkbox"/> -	

Please do NOT use this area:

## OFFICE USE ONLY

Interest

Net Tax Payable (incl. Interest)

3 1761 11894583 1

# Your Guide for Completing Retail Sales Tax Returns

If this Guide does not provide all the information you require, or if you have any further questions concerning:

- completion of your Retail Sales Tax Return
- amount of Retail Sales Tax Payable with your Return
- your Retail Sales Tax Account,

contact your local Retail Sales Tax Office at the address shown on the front of your Return.



A

## PAYMENT OF TAX

Payment by cheque or money order should be in Canadian funds made payable to the **Treasurer of Ontario** - to be received on or before the **Return Due Date**.

Payment may be made:

- free of charge at your chartered bank in Ontario. The teller will accept your payment and stamp both parts of the Return form and return the top portion to you for your records.
- by mail in the envelope provided. **Do not mail cash.**
- in person at your local Retail Sales Tax District Office.

B

## RETURN DUE DATE

Returns received after the **Return Due Date** are subject to the following assessment:

- late filing penalty - 5% of tax due (line 4);
- disallowance of compensation;
- interest at the prescribed rate on tax due.

C

## PERMIT NUMBER

Please quote your **Permit Number** in all communications with the Retail Sales Tax Branch.

D

## CERTIFICATION

An authorized person is required to sign the Return. Failure to sign could make the Return subject to penalty and disallowance of compensation.

## GENERAL INFORMATION

To avoid assessment and unnecessary delays in processing Returns, please follow the instructions. Sample figures are provided to illustrate a completed Return.

### NIL SALES and/or NIL TAX COLLECTED

If no taxable sales were made in the period, enter total sales in line 1 and "NIL" in line 2.

If no sales of any kind were made in the period, enter "NIL" in lines 1 and 2.

NOTE: **A RETURN MUST BE FILED EVEN IF YOU ARE REPORTING NIL SALES AND/OR NIL TAX COLLECTED.**



Ministry of  
Revenue  
Retail Sales Tax  
Branch

Make cheque or Money Order payable in Canadian funds to the **TREASURER OF ONTARIO** for the full amount of Tax due and payable.

KEEP THIS PORTION FOR YOUR FILE

A

PAYMENT MAY BE MADE AT YOUR CHARTERED BANK IN ONTARIO FREE OF CHARGE

10 Tax Amount paid **501.91**

This Return covers the period  
From  
To

Permit No.

RETURN DUE DATE ►

This is your  
District Office  
Address and  
Telephone  
Numbers

SEE BACK OF THIS FORM FOR INSTRUCTIONS



Ministry of  
Revenue  
Retail Sales Tax  
Branch

B

RETURN  
DUE DATE ►

This Return  
covers the  
period

FROM

C

Permit  
Number

TO

D

Certification - To the best of my knowledge and belief the statements on both sides of the Return are certified to be correct.

Signature *Vendor Signature* Title *Title*  
Date *15.04.82* Telephone *(416) 456-7890*

DO NOT WRITE OR STAMP BELOW THIS LINE

## Registered Vendor -- Retail Sales Tax Return

	Dollars	Cents
1 Total Sales in Ontario	102	93 00
2 Tax Collectable on Sales	52	05 57
3 Tax on Purchases for own Consumption	2	16
4 Sub-Total (2+3)	52	27 73
5 Current Penalty (5% of 4) Maximum \$500.00		
6 Sub-Total (4+5)	52	27 73
7 Compensation	20	82
8 Sub-Total (6 - 7)	50	19 91
9 Adjustment (See Back) <input type="checkbox"/> + <input type="checkbox"/> -		
10 Tax Amount paid (Net Total of 8 and 9)	50	19 91

FOR OFFICE  
USE ONLY

PDC DD FC GI NB

## 1 TOTAL SALES IN ONTARIO

Enter total sales in Ontario (to the nearest dollar) net of refunds, returns and discounts. Include sales of tangible personal property, admission to a place of amusement and all services provided, taxable or not, "Sales" includes lease, rental, exchange, barter, conditional sales, etc.

This line must be completed even if line 2 is "NIL".

## 2 TAX COLLECTABLE ON SALES

Enter tax collected or billed on taxable sales during the period.

## 3 TAX ON PURCHASES FOR OWN CONSUMPTION

Complete this line if you purchased items free of tax, including items you imported, which you used for your own use. This includes items originally purchased or manufactured by you for resale which you subsequently used for your own purposes, i.e. taken from inventory.

NOTE: Items are not taxable while held for resale or for incorporation into other items for sale. Calculate tax at the applicable rate and enter on line 3.

If you have difficulty in completing line 3, contact your Retail Sales Tax District Office for assistance.

## 5 CURRENT PENALTY

Complete this line if your completed Return will not be received by the Retail Sales Tax Branch, or presented at the bank, on or before the **RETURN DUE DATE**.

Enter 5% of line 4 (maximum \$500) and **DO NOT DEDUCT COMPENSATION** on line 7.

## 7 COMPENSATION

Compensation may be deducted from each Return, subject to the limitation shown below, as follows:  
If the amount on line 2 is

- \$16.00 or less - deduct amount on line 2
- \$16.01 to \$400.00 - deduct \$16.00
- \$400.01 and over - deduct 4% of line 2

**Limit of Compensation** - Compensation may be deducted to a maximum of \$1000 in each 12 month period commencing April 1. Regardless of the number of different locations, businesses or names used by you, the maximum remains at \$1000. The message "AT LIMIT" will be printed automatically on line 7 of your Return when you have reached the maximum compensation.

**Disallowance of Compensation** - Compensation may be disallowed if your Return is received after the **RETURN DUE DATE**, is not signed or is filed without a remittance for the full tax due.

## 9 ADJUSTMENT

Place "X" in the appropriate box and add or subtract the amount of the adjustment.

**IMPORTANT** - the adjustment calculation box on the reverse of the return must also be completed indicating briefly the reason for the adjustment (e.g. Assessment No. 1234567)

**Claim for Tax included in Uncollectable Accounts** - Complete form "A 83" (available from your District Office) and include the claim form with your Return.

## 10 TAX AMOUNT PAID

Enter the amount from line 8 plus or minus any amount on line 9.

The amount on line 10 should also be entered in the "TAX AMOUNT PAID" box on the upper portion of the form.

NOTE: Returns received without full payment may be subject to the following assessment:

- penalty - 5% of tax due
- disallowance of compensation
- interest at the prescribed rate on tax due.